

January - December 2008

Retailing & Other Activities Return

A 08

► **Use Black Ink &
Return Original Form.**

Tax Registration Number

Name _____

Business Name _____

Street Address _____

City, State, Zip _____

No Business Activity?

File by telephone: Call 1-800-647-7706.

At the greeting, enter code 111 to start the process.
Enter your 9-digit tax registration number and follow the
instructions given. **If you file by telephone, do not mail
us your return.**

or

☐ If you have no business activity and did not file by
telephone, check this box, sign and mail us your return.

Has Your Address Changed?

If so, check appropriate box(es) below
and note changes on address above.

☐ Business Location Change

☐ Mailing Address Change

☐

Business Closed?

Check this box and enter
date closed ____/____/____.

For additional information, call
1-800-334-8969, and enter
code 430.

☐

Filing an Amended Return?

Check this box and attach
amended return information
and a letter of explanation.

☐

Other Correspondence?

Note: To change your address or close your business on our web site, go to dor.wa.gov.

I. State Business and Occupation (B&O) Tax

	Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
1. Insurance Agents; Insurance Brokers Commission [14]				X .00484	
2. Manufacturing [07]				X .00484	
3. Wholesaling [03]				X .00484	
4. Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) [04]				X .015	
5. Gambling Contests of Chance (\$50,000 a year or greater) [192]				X .0163	
6. Retailing [02]				X .00471	

* Deductions taken but not itemized
on pages 3 and 4 will be disallowed.

(Note: Also complete State and Local Retail Sales Tax on page 2.
Gross amount for Retailing and Retail Sales Tax must be the same.)

Sales and Use Tax (See page 2.) ►

DUE DATE: January 31, 2009

- * 5% Penalty Assessed After February 2, 2009
- 15% Penalty Assessed After March 2, 2009
- 25% Penalty Assessed After March 31, 2009
- If the due date falls on a weekend or legal holiday,
the due date is extended to the next business day.

Mail Your Completed Return in the Envelope Provided to:



State of Washington
Department of Revenue
PO Box 34054
Seattle, WA 98124-1054

- Make check or money order payable to the
Washington State Department of Revenue.
- **Please write your tax registration number on your check.**
- Signature _____
- Print Name _____
- Phone Number () _____ Date ____/____/____

- Total Tax Due from Section I
(Tax due from lines 1-6)
- Total Tax Due from Section II,
III, & IV (Tax due from line 19)
- Total All Addendums (Examples:
Lodging, Local Retail Sales/Use
Tax, etc.)
- Subtotal (add lines 28-30)
- Total Credit from Section V
(from page 2, line 27)
- Subtotal (subtract line 32
from line 31)
- * Add Penalty, if Applicable
(Minimum \$5.00) _____%
- Total Amount Due**

VI. Totals

II. State and Local Retail Sales Tax

State Retail Sales Tax [01] (Also complete Local Retail Sales Tax section below.)

7.	<table border="1"><tr><td>Gross Amount</td><td>Deductions*</td><td>Taxable Amount</td></tr><tr><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td></tr></table>	Gross Amount	Deductions*	Taxable Amount	<input type="text"/>	<input type="text"/>	<input type="text"/>	=	<table border="1"><tr><td>Taxable Amount</td></tr><tr><td><input type="text"/></td></tr></table>	Taxable Amount	<input type="text"/>	X	<table border="1"><tr><td>Rate</td></tr><tr><td>.065</td></tr></table>	Rate	.065	=	<table border="1"><tr><td>Tax Due</td></tr><tr><td><input type="text"/></td></tr></table>	Tax Due	<input type="text"/>
Gross Amount	Deductions*	Taxable Amount																	
<input type="text"/>	<input type="text"/>	<input type="text"/>																	
Taxable Amount																			
<input type="text"/>																			
Rate																			
.065																			
Tax Due																			
<input type="text"/>																			
<p>Local Retail Sales Tax [45] (Enter applicable tax rate.)</p>																			
8.	<table border="1"><tr><td>Location Code</td></tr><tr><td><input type="text"/></td></tr></table>	Location Code	<input type="text"/>	<table border="1"><tr><td>Taxable Amount</td></tr><tr><td><input type="text"/></td></tr></table>	Taxable Amount	<input type="text"/>	X	<table border="1"><tr><td>Local Rate</td></tr><tr><td><input type="text"/></td></tr></table>	Local Rate	<input type="text"/>	=	<table border="1"><tr><td>Tax Due City or County</td></tr><tr><td><input type="text"/></td></tr></table>	Tax Due City or County	<input type="text"/>					
Location Code																			
<input type="text"/>																			
Taxable Amount																			
<input type="text"/>																			
Local Rate																			
<input type="text"/>																			
Tax Due City or County																			
<input type="text"/>																			
9.	<table border="1"><tr><td>Location Code</td></tr><tr><td><input type="text"/></td></tr></table>	Location Code	<input type="text"/>	<table border="1"><tr><td>Taxable Amount</td></tr><tr><td><input type="text"/></td></tr></table>	Taxable Amount	<input type="text"/>	X	<table border="1"><tr><td>Local Rate</td></tr><tr><td><input type="text"/></td></tr></table>	Local Rate	<input type="text"/>	=	<table border="1"><tr><td>Tax Due City or County</td></tr><tr><td><input type="text"/></td></tr></table>	Tax Due City or County	<input type="text"/>					
Location Code																			
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Taxable Amount																			
<input type="text"/>																			
Local Rate																			
<input type="text"/>																			
Tax Due City or County																			
<input type="text"/>																			
10.	Total Taxable Amount		<table border="1"><tr><td><input type="text"/></td></tr></table>	<input type="text"/>	** This amount must be the same as State Retail Sales Taxable Amount, line 7.														
<input type="text"/>																			

III. State and Local Use Tax

State Use Tax/Deferred Sales Tax [05] (Also complete Local Use Tax/Deferred Sales Tax section below.)

11.	<table border="1"><tr><td>Gross Amount ***</td></tr><tr><td><input type="text"/></td></tr></table>	Gross Amount ***	<input type="text"/>	*** Value of articles used or consumed on which no Washington sales tax has been paid.	X	<table border="1"><tr><td>Rate</td></tr><tr><td>.065</td></tr></table>	Rate	.065	=	<table border="1"><tr><td>Tax Due</td></tr><tr><td><input type="text"/></td></tr></table>	Tax Due	<input type="text"/>		
Gross Amount ***														
<input type="text"/>														
Rate														
.065														
Tax Due														
<input type="text"/>														
<p>Local Use Tax/Deferred Sales Tax [46] (Enter applicable tax rate.)</p>														
12.	<table border="1"><tr><td>Location Code</td></tr><tr><td><input type="text"/></td></tr></table>	Location Code	<input type="text"/>	<table border="1"><tr><td>Value of Articles</td></tr><tr><td><input type="text"/></td></tr></table>	Value of Articles	<input type="text"/>	X	<table border="1"><tr><td>Local Rate</td></tr><tr><td><input type="text"/></td></tr></table>	Local Rate	<input type="text"/>	=	<table border="1"><tr><td>Tax Due City or County</td></tr><tr><td><input type="text"/></td></tr></table>	Tax Due City or County	<input type="text"/>
Location Code														
<input type="text"/>														
Value of Articles														
<input type="text"/>														
Local Rate														
<input type="text"/>														
Tax Due City or County														
<input type="text"/>														
13.	<table border="1"><tr><td>Location Code</td></tr><tr><td><input type="text"/></td></tr></table>	Location Code	<input type="text"/>	<table border="1"><tr><td>Value of Articles</td></tr><tr><td><input type="text"/></td></tr></table>	Value of Articles	<input type="text"/>	X	<table border="1"><tr><td>Local Rate</td></tr><tr><td><input type="text"/></td></tr></table>	Local Rate	<input type="text"/>	=	<table border="1"><tr><td>Tax Due City or County</td></tr><tr><td><input type="text"/></td></tr></table>	Tax Due City or County	<input type="text"/>
Location Code														
<input type="text"/>														
Value of Articles														
<input type="text"/>														
Local Rate														
<input type="text"/>														
Tax Due City or County														
<input type="text"/>														
14.	Total Value of Articles ****		<table border="1"><tr><td><input type="text"/></td></tr></table>	<input type="text"/>	**** This amount must be the same as State Use Tax/Deferred Sales Tax Gross Amount, line 11.									
<input type="text"/>														

IV. Other Local Sales and Use Tax/Litter Tax

15. Motor Vehicle Sales/Leases Tax [120]	<table border="1"><tr><td>Taxable Amount</td></tr><tr><td><input type="text"/></td></tr></table>	Taxable Amount	<input type="text"/>	X	<table border="1"><tr><td>Rate</td></tr><tr><td>.003</td></tr></table>	Rate	.003	=	<table border="1"><tr><td>Tax Due</td></tr><tr><td><input type="text"/></td></tr></table>	Tax Due	<input type="text"/>
Taxable Amount											
<input type="text"/>											
Rate											
.003											
Tax Due											
<input type="text"/>											
16. Regional Transit Authority (RTA) Tax [89]	<table border="1"><tr><td>RTA reported with Local Rate. See Additional Information below.</td></tr></table>					RTA reported with Local Rate. See Additional Information below.					
RTA reported with Local Rate. See Additional Information below.											
17. King County Food & Beverage Tax [90]	<table border="1"><tr><td>Taxable Amount</td></tr><tr><td><input type="text"/></td></tr></table>	Taxable Amount	<input type="text"/>	X	<table border="1"><tr><td>Rate</td></tr><tr><td>.005</td></tr></table>	Rate	.005	=	<table border="1"><tr><td>Tax Due</td></tr><tr><td><input type="text"/></td></tr></table>	Tax Due	<input type="text"/>
Taxable Amount											
<input type="text"/>											
Rate											
.005											
Tax Due											
<input type="text"/>											
18. Litter Tax [36]	<table border="1"><tr><td>Taxable Amount</td></tr><tr><td><input type="text"/></td></tr></table>	Taxable Amount	<input type="text"/>	X	<table border="1"><tr><td>Rate</td></tr><tr><td>.00015</td></tr></table>	Rate	.00015	=	<table border="1"><tr><td>Tax Due</td></tr><tr><td><input type="text"/></td></tr></table>	Tax Due	<input type="text"/>
Taxable Amount											
<input type="text"/>											
Rate											
.00015											
Tax Due											
<input type="text"/>											

Additional Information

Regional Transit Authority (RTA) Tax

The RTA tax will no longer be reported separately. The local sales and use tax rates have changed to include the RTA rate. For those locations that are not in the RTA, new location codes have been established. For more information, see the Regional Transit Authority (RTA) Tax Reporting Changes Special Notice or the Local Sales & Use Tax Rates & Changes Flyer at dor.wa.gov.

Want an easier way to file?

Go to dor.wa.gov. Register for E-file and you can file your return quickly and easily. For assistance, call 1-877-345-3353.

Need help? Unsure how to file?

For Internet Assistance - Go to the Department of Revenue's web site at dor.wa.gov.

Get instructions for completing the Retailing & Other Activities Return, Local Sales and Use Tax Addendum, and other tax related forms.

For Telephone Assistance, or if this return does not include your reporting classifications, please call the Telephone Information Center at 1-800-647-7706.

Applying for a Penalty Waiver?

☐ Check this box and attach a waiver request.

For penalty waiver criteria information, go to dor.wa.gov.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

19. Total Tax Due from Sections II, III, & IV
(Transfer total to page 1 line 29.)

<input type="text"/>

V. Credits

20. Small Business B&O Tax Credit (Go to http://dor.wa.gov .)	[815]	<table border="1"><tr><td>Amount of Credit</td></tr><tr><td><input type="text"/></td></tr></table>	Amount of Credit	<input type="text"/>
Amount of Credit				
<input type="text"/>				
21. Manufacturing Software; Programming Rural Employment B&O Credit	[860]	<table border="1"><tr><td>Amount of Credit</td></tr><tr><td><input type="text"/></td></tr></table>	Amount of Credit	<input type="text"/>
Amount of Credit				
<input type="text"/>				
22. Help Desk Services B&O Credit	[865]	<table border="1"><tr><td>Amount of Credit</td></tr><tr><td><input type="text"/></td></tr></table>	Amount of Credit	<input type="text"/>
Amount of Credit				
<input type="text"/>				
23. International Services Credit	[855]	<table border="1"><tr><td>Amount of Credit</td></tr><tr><td><input type="text"/></td></tr></table>	Amount of Credit	<input type="text"/>
Amount of Credit				
<input type="text"/>				
24. B&O Credit for Syrup Tax Paid	[945]	<table border="1"><tr><td>Amount of Credit</td></tr><tr><td><input type="text"/></td></tr></table>	Amount of Credit	<input type="text"/>
Amount of Credit				
<input type="text"/>				
25. Destination Sourcing Tax Credit (eff. 7/1/08)	[602]	<table border="1"><tr><td>Amount of Credit</td></tr><tr><td><input type="text"/></td></tr></table>	Amount of Credit	<input type="text"/>
Amount of Credit				
<input type="text"/>				
26. Other Credits (Examples: Multiple Activities, Bad Debt) Attach appropriate documents.	[810]	<table border="1"><tr><td>Amount of Credit</td></tr><tr><td><input type="text"/></td></tr></table>	Amount of Credit	<input type="text"/>
Amount of Credit				
<input type="text"/>				
27. Total Credit (Transfer total to page 1, line 32.)		<table border="1"><tr><td>Amount of Credit</td></tr><tr><td><input type="text"/></td></tr></table>	Amount of Credit	<input type="text"/>
Amount of Credit				
<input type="text"/>				

6. Retailing (B&O)

	I.D.	Amount
Bad Debts	[0201]	<input type="text"/>
Cash & Trade Discounts	[0202]	<input type="text"/>
Interstate & Foreign Sales	[0204]	<input type="text"/>
Motor Vehicle Fuel Tax	[0205]	<input type="text"/>
Advances Reimburse- ments; Rtns & Allowances	[0207]	<input type="text"/>
No Local Activity	[0208]	<input type="text"/>
Casual Sales; Accommodation Sales	[0213]	<input type="text"/>
Tax in Gross	[0214]	<input type="text"/>
Consignment Sales	[0215]	<input type="text"/>
Artistic/Cultural Activities	[0216]	<input type="text"/>
Presc. Drugs Sold by Pub. Oper/Nonprofit Hospitals	[0217]	<input type="text"/>
Other (Explain below):	[0299]	<input type="text"/>
		<input type="text"/>
Total		<input type="text"/>

► Note: Not all deductions are allowable from both Retailing and Retail Sales Tax.

► If you have deductions, please include this Deduction Detail page with your return.

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7. State Retail Sales Tax

	I.D.	Amount
Bad Debts	[0101]	<input type="text"/>
Cash & Trade Discounts	[0102]	<input type="text"/>
Interstate & Foreign Sales	[0104]	<input type="text"/>
Tax in Gross	[0114]	<input type="text"/>
Sales to U.S. Government	[0118]	<input type="text"/>
Motor Vehicle Fuel Sales	[0119]	<input type="text"/>
Prescription Drugs/ Hearing Aids/Lenses/etc.	[0121]	<input type="text"/>
Exempt Food Sales	[0122]	<input type="text"/>
Qualified Nonresident Sales	[0123]	<input type="text"/>
Trade-in Allowance	[0124]	<input type="text"/>
Newspapers	[0125]	<input type="text"/>
Certain Network Telephone Service	[0126]	<input type="text"/>
Sales to Indians with Delivery on the Reservation	[0128]	<input type="text"/>
Sales of Feed to Fish Farmers	[0129]	<input type="text"/>
Taxable Amount for Tax Paid at Source	[0130]	<input type="text"/>
Returns & Allowances	[0131]	<input type="text"/>
Sales to Nonprofit Org of Artistic/Cultural Art Objects for Displays	[0132]	<input type="text"/>
Ride-Sharing Vans	[0134]	<input type="text"/>
Purebred Livestock for Breeding	[0135]	<input type="text"/>
Tax Deferral/Investment Certificate No. _____	[0136]	<input type="text"/>
Sale of Manufacturing Machinery/Equipment; Install Labor	[0156]	<input type="text"/>
Retail Sales Tax Exempt Purchases by Farmers	[0159]	<input type="text"/>
Direct Pay Permits	[0170]	<input type="text"/>
Retail Sales Tax Reported on SER (eff. 6/1/08)	[0179]	<input type="text"/>
Other (Explain below):	[0199]	<input type="text"/>
		<input type="text"/>
Total		<input type="text"/>